A Study on Brick Industries Cost Analysis Limited to Latur District

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1. Introduction:

India being a developed country faces several changes like excessive population, unemployment and poverty. These are the problems faced by developed country then these basic challenges must be addressed on a priority basis. The situation of unemployment changing day by day only because of increasing population of our country and the problem of poverty increasing due to unemployment.

The biggest part of our population is employed in agriculture sector. In ancient period in India people used the wood for construction of houses when people getting trouble in these houses, the suffering flood, storm and various types of natural calamities and fear of wild animals. Stones are utilized for construction of houses with the help of mud they build these houses single floor, second floor is not possible because ground floor is not stronger means more and more place utilized in building any type of houses.

2. Need of Study/Research Problem:

In India any type of construction requires a particular type of material. Any type of construction generally requires bricks so with bricks any type of construction is impossible without bricks. It is measure thing for building any type of office; house and any other class construction bricks are required. India is second largest populous country in the world and unemployment is a measure problem, we found. So labour cost is also calculated and it removes unemployment problem.

So the bricks Industries develop the standard of living of the people and this material like bricks are main material required for construction.

So cost analysis of maximum bricks production units in a Latur district is the basic need of study.

3. Objectives of the Study:

1) Calculation of cost of production in bricks industry.

2) To minimize the cost of production.

3) Cost of transportation of material should be minimized it is abnormally high.

4. Hypothesis:

1) According to requirement every bricks manufacturer produces more

2) Every type of raw material available on lowest cost.

3) Every manufacturer get continues demand.

4) Every producer increases their production efficiency.

5. Research Methodology and Data Collection:

This research tried to collect more and more information from bricks manufactures research through structural questionnaire at the field work. The sample of 50 bricks manufactures in Latur district.

6. Scope of the Study/Research Area:

Cost analysis of bricks production is based on three elements of cost. These three elements are material, labours and overheads, which are the basics of research.

In the Latur district all the bricks producers with the help of mud and the production of bricks with cement the cost of these three basic elements are considered for analyzing the cost of every element.

The first and most important element of cost is material. This is the basic element used for production, where these materials are available. What is the transportation cost and quality of material? All these things

are considered and cost of materials of all the units in Latur district are collected.

The second most important element of cost is labour. Labour has a human being. These costs of labours are changed according to needs and working conditions in Latur district.

The third important element of cost is overhead. This cost is always depends on quality of production up to particular limit the cost of overheads are constant.

7. Geographical Scope:

Latur district including its 10 talukas. They are as follows –

1) Ahemadnagar
2) Ausa
3) Chakur
4) Deoni
5) Jalkot
6) Latur
7) Nilanga
8) Renapur
9) Shirur Anantpal
10) Udgir

8. Scheme of Presentation:

The thesis has been divided into six chapters. The summary of the first chapter 'Introduction' containing the need of study, objectives of the study, hypothesis, research methodology and data collection etc. have been presented above while summaries of the other chapter are presented below –

Chapter – II : Fundamental Elements of Cost : Material

Chapter – III : Elements of Cost : Labour

Chapter – IV : Elements of Cost : Overhead

Chapter – V : Research Area

Chapter – VI : Findings, Conclusions and Recommendations

9. Conclusion:

1) Duration of manufacturing a lot is considerably long.

2) With a view to minimize the cost of production soil and coal quality is being used substandard.

3) Cost of transportation of the material should be minimized it is abnormally high.

4) Woman workers per day output is also not satisfactory speed of working is quite slow.

5) Percentage labour cost and its relation with total cost is increasing gradually.

6) Role of overheads and miscellaneous expenses recovered is under control but it may be due to abnormal increase in other costs.

7) Frequent fluctuations are shown by the graph shows element-wise percentage.

(Dr. Ashok Shelgenwar) **(Ashitosh M. Sakhare)**

Research Guide Research Scholar